

HOUSE BILL 2046  
By Stanley

AN ACT to amend Chapter 357 of the Public Acts of 2003,  
as amended by Chapter 959 of the Public Acts of  
2004, and Chapter 959 of the Public Acts of 2004,  
relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 82 of Chapter 357 of the Public Acts of 2003, as amended by  
Section 68 of the Chapter 959 of the Public Acts of 2004, is amended by deleting the date “at  
12:01 a.m. July 1, 2005” and by substituting instead the following:

upon Congress granting states specific authority to collect sales and use tax on  
remote sales as defined in Section 20(e) of Chapter 959 of the Public Acts of 2004.

SECTION 2. Section 70 of Chapter 959 of the Public Acts of 2004, is amended by  
deleting the date “at 12:02 a.m. on July 1, 2005” and by substituting instead the following:

upon Congress granting states specific authority to collect sales and use tax on  
remote sales as defined in Section 20(e) of Chapter 959 of the Public Acts of 2004.

SECTION 3. Section 81 of Chapter 357 of the Public Acts of 2003, is amended by  
deleting the date “on January 1, 2006,” and by substituting instead the following:

upon Congress granting states specific authority to collect sales and use tax on  
remote sales as defined in Section 20(e) of Chapter 959 of the Public Acts of 2004.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring  
it.